

## § 10.9

with the entry of articles claimed to be free of duty under subheading 9801.00.25, Harmonized Tariff Schedule of the United States:

(1) A declaration by the person abroad who received and is returning the merchandise to the United States, in substantially the following form:

I declare that the \_\_\_\_\_ (Description of articles) were received by me from \_\_\_\_\_ (Name and address of U.S. exporter), that they have not been advanced in value or improved in condition by any process of manufacture or other means and are being returned to \_\_\_\_\_ (Name and address of consignee in the United States) because they do not conform to sample or specifications for the following reasons:

\_\_\_\_\_  
\_\_\_\_\_

(Date) (Signature)

(Address) (Title)

(2) A declaration by the owner, importer, consignee, or agent, in substantially the following form:

I declare that the \_\_\_\_\_ (Description of articles) were previously imported into the United States at the Port of \_\_\_\_\_ (Name of port), Entry No. \_\_\_\_\_, on \_\_\_\_\_ (Date of entry) by \_\_\_\_\_ (Name and address of importer) at which time duty was paid; that they were exported from the United States at the Port of \_\_\_\_\_ (Name of port) on \_\_\_\_\_ (Date of exportation) by \_\_\_\_\_ (Name and address of exporter) without benefit of drawback; that the articles are being reimported by or for the account of \_\_\_\_\_, and, that the attached declaration from \_\_\_\_\_ (Name of foreign shipper) is correct in every respect.

(Date) (Signature)

(Address) (Title)

(c) If the port director concerned is reasonably satisfied because of the nature of the articles or production of other evidence that the requirements of subheading 9801.00.25, Harmonized Tariff Schedule of the United States, and the related section and additional U.S. notes have been met, he may waive the production of the documents

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provided for in paragraph (b) of this section.

[T.D. 72-221, 37 FR 17469, Aug. 29, 1972, as amended by T.D. 89-1, 53 FR 51247, Dec. 21, 1988]

### § 10.9 Articles exported for processing.

(a) Except as otherwise provided for in this section, the following documents shall be filed in connection with the entry of articles which are returned after having been exported for further processing and which are claimed to be subject to duty only on the value of the processing performed abroad under subheading 9802.00.60, Harmonized Tariff Schedule of the United States (HTSUS):

(1) A declaration by the person who performed the processing abroad, in substantially the following form:

I, \_\_\_\_\_, declare that the articles herein specified are the articles which, in the condition in which they were exported from the United States, were received by me (us) on \_\_\_\_\_, 19\_\_\_\_, from \_\_\_\_\_ (name and address of owner or exporter in the United States); that they were received by me (us) for the sole purpose of being processed; that only the processing described below was effected by me (us); that the full cost or (when no charge is made) value of such processing and the value of the articles after processing are correctly stated below; and that no substitution whatever has been made to replace any of the articles originally received by me (us) from the owner or exporter thereof mentioned above.

Marks and numbers	Description of articles and of processing	Full cost or (when no charge is made) value of processing (see subchapter II, chapter 98, HTSUS)	Total value of articles after processing

(Date)

(Address)

(Signature)

(Capacity)

(2) A declaration by the owner, importer, consignee, or agent having

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knowledge of the pertinent facts in substantially the following form:

I, \_\_\_\_\_, declare that the (above) (attached) declaration by the person who performed the processing abroad is true and correct to the best of my knowledge and belief; that the articles were manufactured in the United States by \_\_\_\_\_ (name and address) or, if of foreign origin, were subjected to \_\_\_\_\_ (show processes of manufacture, such as molding, casting, machining) in the United States by \_\_\_\_\_ (name and address); that the articles were not manufactured or produced in the United States under subheading 9813.00.05, HTSUS; that the articles were exported for processing and without benefit of drawback from \_\_\_\_\_ (port) on \_\_\_\_\_, 19 \_\_\_\_\_; that the articles entered in their processed condition are otherwise the same articles that were exported on the above date and that are identified in the (above) (attached) declaration; and that the returned articles will be subjected to \_\_\_\_\_ (describe processing to be performed in the United States) by \_\_\_\_\_ (name and address of U.S. processor).

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Capacity)

(b) The port director may require such additional documentation as is deemed necessary to prove actual exportation of the articles from the United States for processing, such as a foreign customs entry, foreign customs invoice, foreign landing certificate, bill of lading, or an airway bill.

(c) If the port director concerned is satisfied, because of the nature of the articles or production of other evidence, that the articles are imported under circumstances meeting the requirements of subheading 9802.00.60, HTSUS, and related section and additional U.S. notes, he may waive submission of the declarations provided for in paragraph (a) of this section.

(d) The port director shall require at the time of entry a deposit of estimated duties based upon the full cost or value of the processing. The cost or value of the processing outside the United States, which is to be set forth

in the invoice and entry papers as the basis for the assessment of duty under subheading 9802.00.60, HTSUS, shall be limited to the cost or value of the processing actually performed abroad, which will include all domestic and foreign articles used in the processing but shall not include the exported United States metal article or any of the expenses incurred in this country whether by way of engineering costs, preparation of plans or specifications, furnishing of tools or equipment for doing the processing abroad, or otherwise.

[T.D. 94-47, 59 FR 25568, May 17, 1994]

**§ 10.10 [Reserved]**

**ARTICLES ASSEMBLED ABROAD WITH  
UNITED STATES COMPONENTS**

**§ 10.11 General.**

(a) Sections 10.12 through 10.23 set forth definitions and interpretative regulations adopted by the Commissioner of Customs pertaining to the construction of subheading 9802.00.80, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202) and related provisions of law. These provisions concern claims for the exemption from duty provided by subheading 9802.00.80, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), for American-made fabricated components which are returned to the United States as parts of articles assembled abroad. The examples included in these sections describe specific situations in which the exemption may or may not be applicable. The definitions and regulations that follow are promulgated to inform the public of the constructions and interpretations that the United States Customs Service shall give to relevant statutory terms and to assure the impartial and uniform assessment of duties upon merchandise claimed to be partially exempt from duty under subheading 9802.00.80, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), at the various ports of entry. Nothing in these regulations purports or is intended to restrict the legal right of importers or others to a judicial review of the matters contained therein.

(b) Section 10.24 sets forth the documentary requirements applicable to